United Nations A/62/6 (Sect. 35)

General Assembly

Distr.: General
11 May 2007

Original: English

Sixty-second session

Proposed programme budget for the biennium 2008-2009*

Part XIV
Staff assessment

Section 35
Staff assessment

* A summary of the approved programme budget will subsequently be issued as *Official Records of the General Assembly, Sixty-second Session, Supplement No. 6* (A/62/6/Add.1).

07-34168 (E) 010607

Part XIV
Staff assessment

Section 35
Staff assessment

(Thousands of United States dollars)

Component	2004-2005 expenditure	2006-2007 appropriation	Resource growth		Total before recosting	Recosting	2008-2009 estimate
			Amount	Percentage			
Staff assessment	430 302.7	436 347.5	6 438.3	1.5	442 785.8	19 029.2	461 815.0
Total	**430 302.7**	**436 347.5**	**6 438.3**	**1.5**	**442 785.8**	**19 029.2**	**461 815.0**

35.1 In accordance with the budgetary procedures of the United Nations, provision is made on a gross basis under the expenditure estimates for assessable emoluments of its staff members other than post adjustment payments. The salary and related emoluments of United Nations staff members are subject to the assessment rates contained in regulation 3.3 of the Staff Regulations of the United Nations. To facilitate comparability with the programme of work and budget proposals of other organizations of the United Nations system, the staff costs are shown net of staff assessment under the various expenditure sections of the programme budget. The difference between gross and net emoluments is requested as a global amount under the present section.

35.2 Amounts withheld in the form of staff assessment are revenue to the Organization, which, to the extent not otherwise disposed of by specific resolution of the General Assembly, is credited to the Tax Equalization Fund for the purposes envisaged in Assembly resolution 973 A (X) of 15 December 1955. Accordingly, the amount requested under this section is also included in income section 1, Income from staff assessment.

35.3 The growth in staff assessment ($6,438,300) reflects a net increase in staff assessment requirements related to the delayed impact of new posts approved in the biennium 2006-2007, and post and other staff costs adjustments proposed for 2008-2009.